



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, PO Box 12827, Raleigh, NC 27605 (919) 733-4222 Issue No. 6-2002

### Agreement for Computer-based Exam Signed; New Test to Debut in 2004

After a year of negotiations, the American Institute of Certified Public Accountants (AICPA), the National Association of State Boards of Accountancy (NASBA), and Prometric have signed a joint agreement for the delivery of a computer-based Uniform CPA Examination, scheduled for implementation in early 2004.

A final paper-based version of the examination will be delivered in November 2003.

Barton W. Baldwin, CPA, who is the Chair of NASBA, and a member of the NC State Board of CPA Examiners, stated, "This contract is the culmination of months of intense work by NASBA, the boards of accountancy, the AICPA, and Prometric."

"The participants in the contract negotiations remained focused on the issue at hand--ensuring that the computer-based exam satisfactorily tests candidates' knowledge and skills."

Under the agreement, which was signed May 28, 2002, the AICPA will create and grade the computer-based exam; NASBA and its 54 member boards will oversee the overall administration of the exam; and Prometric, a technology-based testing provider, will deliver the exam through its testing centers.

In addition to transitioning to a computer-based format, the revised exam will incorporate the assessment of critical skills, such as research and communication, and will include increased em-

phasis on information technology, general business knowledge, as well as broadening the scope of the exam in the audit and attest area.

"The tools used in the accounting profession and the scope of services offered by CPAs have changed significantly in the past few years," said Baldwin. "I believe that the computer-based exam, through its format and its content, will better assess a candidate's competency to practice as a CPA."

Stated Baldwin, "I am confident that the computerized exam, together with the education and experience required for licensure as a CPA, will be an integral part of fulfilling the boards of accountancy's responsibility to protect the public."

The computer-based test will afford more flexibility to exam candidates--allowing them to sit for the exam up to four times a year, as opposed to the current two times per year. The exam will be available up to six days a week in many testing centers.

In preparation for the launch of the computerized exam, state boards of accountancy must now develop policies for granting equivalent credit to candidates who earned conditional status on the paper-and-pencil exam.

Although the AICPA's Board of Examiners (BOE) has developed a model policy for granting credit and transitioning for the computer-based

exam, the policy is not binding on boards of accountancy. Each board has the statutory authority to determine a policy for its jurisdiction.

The AICPA has confirmed that the cost of the computer-based exam will be higher than the cost of the paper-based exam, but no final figures are available.

For additional information on the Uniform CPA Exam, please visit the Board's web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)); the AICPA web site ([www.aicpa.org](http://www.aicpa.org)); or the NASBA web site ([www.nasba.org](http://www.nasba.org)).

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[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

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## Disciplinary Actions

**James Michael Farless, #21964**  
**Timberlake, NC 05/17/02**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 21964 as a Certified Public Accountant.
2. Respondent listed his employment on his application for certification and his annual certificate renewals as "Industry in Accounting" from April 19, 1994, through June 8, 1998, and as "Industry Non-Accounting" from June 9, 1998, through June 19, 2000.
3. Despite the fact that, during the period 1994-2000, Respondent was providing services as a CPA outside of his employment in industry, Respondent never registered a firm with the Board.
4. Despite the fact that, during the period 1994-2000, Respondent was providing "compilations and financial statement services" as a CPA outside of his employment in industry, Respondent never registered with the Board as participating in a peer review program.
5. On June 30, 2000, Respondent applied for and was granted inactive status based upon Respondent's representations that he was not offering or rendering services as a CPA.
6. After he was granted inactive status, Respondent continued to identify himself to clients and prospective clients as an active license CPA although he was aware, based on his application for inactive status, that he was prohibited from using or making any reference to the CPA title.
7. In January and February of 2001, Respondent submitted an application for the reinstatement of his inactive certificate.
8. Respondent wishes to resolve this matter by consent in order to facilitate the reinstatement of his CPA certificate

and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)c and 93-12(9)e and 21 NCAC 8J.0108, 8M.0102, 8N.0201, 8N.0202(a), 8N.0202(b)(1), 8N.0202(b)(2), 8N.0202(b)(3), 8N.0202(b)(7), 8N.0202(b)(9), 8N.0202(b)(10), 8N.0203(b)(1), and 8N.0306(a).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent's certificate may be reinstated provided that after the reinstatement of his certificate, Respondent's certificate shall be placed on probationary status for one (1) year.
3. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
4. After the reinstatement of his certificate, Respondent's reinstated firm or Respondent's employer will obtain pre-issuance review of all levels of attest services (audits, reviews, and compilations) prepared by Respondent, by his reinstated firm, or by his employer until Respondent's reinstated firm or Respondent's employer receives an unqualified opinion for a peer review which includes an audit, review, and compilation as prepared or worked on by Respondent. If said peer review does not include a review of each of the three

(3) types of attest services listed herein which Respondent prepared or worked on, Respondent's reinstated firm or Respondent's employer must continue to obtain pre-issuance review of each attest service not reviewed by the peer review until peer reviews have been obtained that review all three levels of attest service as prepared or worked on by Respondent. The reviewer for the pre-issuance review shall be approved by the Board prior to performing said reviews.

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**Johnny L. Blackwell, #14659**  
**Fayetteville, NC 05/17/02**

*THIS CAUSE* coming before the Board on May 17, 2002, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Johnny L. Blackwell is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. In September of 1999, the Board suspended Johnny Blackwell's certificate for thirty (30) days, stayed said suspension, placed his certificate on conditional status for one year, and fined him a \$100.00 civil penalty because he failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.
3. Again in 2001, Johnny L. Blackwell failed to timely obtain an SQR in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.

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4. Johnny L. Blackwell subsequently completed his SQR and has provided documentation to the Board that his SQR was completed less than sixty (60) days from the required completion date.

### CONCLUSIONS OF LAW

1. Johnny L. Blackwell's failure to timely obtain an SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING*, the Board orders that:

1. Within one hundred twenty (120) days of the date of this Order, Johnny L. Blackwell shall complete and provide verification of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in Johnny L. Blackwell's annual forty (40) hour CPE requirement for 2002.

2. Johnny L. Blackwell's certificate shall be placed on conditional status for one year from the date this Order is approved.

**Donald E. Gillespie, #7090  
Greensboro, NC 05/17/02**

*THIS CAUSE* coming before the Board on May 17, 2002, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Donald E. Gillespie is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. In June of 1999, Board staff notified Respondent, based on information contained in his firm's 1999 renewal, that his firm must obtain a peer review in compliance with the Board's State Qual-

ity Review (SQR) requirements by December 31, 2000.

3. In a Request for Extension to Complete State Quality Review (SQR) form submitted by Respondent to the Board on January 31, 2001, Respondent requested that his firm's SQR deadline be extended to March 31, 2001.

4. In April of 2001, Board staff notified Respondent that his firm's SQR was due to have been completed by March 31, 2001.

5. On March 2, 2002, the Board office received via facsimile the State Quality Review (SQR) Statement of Completion form from review team captain, Dan Hayes, that indicated the SQR for Respondent's firm had been completed and the exit conference occurred on February 28, 2002.

6. Donald E. Gillespie failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102 or by the extension deadline as granted by the Board.

7. Donald E. Gillespie subsequently completed his SQR and has provided documentation to the Board that his SQR was completed in excess of 120 days from the required completion date.

### CONCLUSIONS OF LAW

1. Donald E. Gillespie's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING*, the Board orders that:

1. Donald E. Gillespie's certificate is suspended for 30 days; however, said suspension is stayed based on Donald E. Gillespie's completion of his SQR.

2. Donald E. Gillespie shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.

3. Donald E. Gillespie shall pay a two hundred fifty dollar (\$250.00) civil penalty.

4. Donald E. Gillespie's certificate shall be placed on conditional status for one year from the date this Order is approved.

## Statement No. 39

The Governmental Accounting Standards Board (GASB) has issued Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, which clarifies existing accounting guidance and provides greater consistency in accounting for organizations that are closely related to a primary government.

The Statement provides criteria for determining whether certain organizations, such as not-for-profit foundations related to public universities and school districts, should be reported as component units based on the nature and significance of their relationship with a state or local government.

Under Statement No. 39, state and local governments that have qualifying fundraising foundations would be required to include, through discrete presentations, the financial activities of those foundations in their financial statements. Previously, many governments did not report the financial activities of those foundations in their financial statements.

Statement No. 39 amends Statement No. 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with a primary government.

The Statement sets forth criteria on which a government is required to provide a discrete presentation that publishes financial information about its own activities as well as those of the affiliated organization.

Generally, a legally separate, tax-exempt, fundraising organization whose primary purpose is to raise or hold significant resources for the benefit of a specific governmental unit should be included as a component unit of that governmental unit's financial reporting entity.

To order a copy of Statement No. 39 by telephone call GASB at 1-800-748-0659 or place an order on-line at [www.gasb.org](http://www.gasb.org).



# Notice of Apparent Violation and Demand to Cease and Desist

Jerome D. Franklin 03/31/02

## To the Above-Named Respondent:

**WHEREAS**, the North Carolina State Board of Certified Public Accountant Examiners is authorized by NCGS 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

**WHEREAS**, pursuant to NCGS 93-13, the Board may institute proceedings in an appropriate court seeking civil penalties of \$1,000.00 for each violation of the Act.

**WHEREAS**, pursuant to NCGS 93-6, “It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term ‘accountant’ and only the term ‘accountant’ in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.”

**WHEREAS**, Respondent Jerome D. Franklin (hereinafter “Respondent Franklin”) is not currently licensed by the Board as a certified public accountant and,

**WHEREAS**, Respondent Franklin has identified himself as a “licensed public accountant” and a “LPA,” thereby conveying the impression that he is authorized to engage in the public practice of accountancy, using a title other than “accountant” when, in fact, he is not lawfully authorized to perform any such service using a title other than “accountant” in this State. Such a representation is misleading and contrary to NCGS 93-6 and 93-13.

**THEREFORE**, Respondent Franklin is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from use of any title or designation other than the title “accountant.”

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent’s consent to this Demand.

## Consented to by:

Jerome D. Franklin, Respondent  
NC State Board of CPA Examiners

## November Exam Applications Available

If you are interested in obtaining an application to sit for the November 2002 Uniform CPA Examination, please call the Board’s application line (1-800-211-7930) or visit the Board’s web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)) to download an application.

## AICPA Launches New Student Web Site

As part of its five-year, \$25 million student marketing campaign targeting high school and college students, the American Institute of CPAs (AICPA) launched a web site designed to recruit students to the accounting profession.

Educational posters distributed throughout high school campuses direct students to the site, [StartHereGoPlaces.com](http://StartHereGoPlaces.com), which provides information ranging from scholarship information and top business programs to how to earn the CPA certificate and the various career opportunities available to CPAs.

The primary objectives of the student marketing campaign, which is in its first year, is to make students aware of the accounting profession, the career opportunities in accounting and as a CPA, and to improve perceptions of the profession.

## Check the Status of Your Federal Tax Refund

The Internal Revenue Service (IRS) is testing a new web-based service that will allow taxpayers to check the status of their refunds through the IRS web site ([www.irs.gov](http://www.irs.gov)).

The web application marks the first time taxpayers have been able to access their accounts directly through the Internet.

Taxpayers who filed Form 1040, Form 1040-A, or Form 1040-EZ and are due a refund may use the application to find out if their tax return has been

processed and when their refund will be mailed or direct deposited.

The application also can help taxpayers learn if there is a problem with their refund and recommend steps to resolve problems. Taxpayers also can find out if their check was returned to the IRS as undelivered.

To use the program, taxpayers must know their Social Security number, their filing status (i.e. single, married filing jointly) and the amount of their refund.

## Board Meetings

Tuesday, July 23  
Friday, August 16  
Monday, September 23  
Friday, October 18  
Monday, November 18  
Tuesday, December 17

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board’s office in Raleigh.

## Initial Candidates Take Top Honors on November 2001 Uniform CPA Examination

Initial candidates again took top honors on the November 2001 Uniform CPA Examination which was administered in Raleigh and Winston-Salem on November 7-8, 2001.

Alana Marie Sine, of Kernersville, has been named North Carolina's top scorer by the American Institute of CPAs (AICPA).

Sine, who is employed by Ernst & Young, LLP, in Greensboro, received a Bachelor of Science in Accounting and a Bachelor of Arts in Music from the University of North Carolina at Greensboro (UNC-G) in December 2000. In addition, she received a Master of Sci-

ence in Accounting from UNC-G in December 2001.

A *magna cum laude* and *summa cum laude* graduate, Sine is a member of *Beta Gamma Sigma*, the international honor society which recognizes the outstanding academic achievements of students enrolled in collegiate business and management programs.

She is also a member of *Beta Alpha Psi*, the national honors fraternity for financial information professionals.

Sine was a Bryan Fellow and received the Bryan School of Business and Economics Academic Excellence Award in 2000 and 2001 and was a

Reynolds Merit Scholar and the recipient of a Cone Music Scholarship.

In addition to being North Carolina's top scorer on the November 2001 Uniform CPA Examination, Sine was named to the AICPA's Candidate High Distinction Report, a list of the 120 highest-scoring candidates nationally who sat for and passed all four sections of the exam with a minimum grade of 80 on each section.

Sine and her husband, Brian, have a daughter, McKayla Victoria.

North Carolina's second-highest scoring candidate on the November 2001 Uniform CPA Exam is Joseph Charles "Chuck" Hoyle, of Kings Mountain.

A Dean's List and Superintendent's List student at the US Air Force Academy in Colorado, Hoyle received a Bachelor of Science in Biology from the Academy.

A recipient of the American Jurisprudence Award for Wills and Trusts at Lincoln Law School in Sacramento, Hoyle is a licensed attorney in California and a member of the California State Bar Association.

He is currently employed as a paralegal with Schweppe & Schweppe, P.A., in Shelby.

Douglas A. Dreher, of Chapel Hill, rounds out the top three North Carolina scorers on the November 2001 exam.

Dreher, who worked full-time while attending college, received a Bachelor of Science in Accounting in 1985 from Madonna University in Livonia, MI.

In 1988, he graduated from the Walsh College of Accountancy at Madonna University with a Master of Science in Taxation.

Dreher, a staff accountant at Gospodarek, Lunsford, & Strickland, CPAs, PA, in Raleigh, was licensed as a North Carolina CPA at the April 18, 2002, Board meeting.

Dreher and his wife, Peggy, have one daughter--Amy--and two sons--Peter and Stephen.

### Certificates Issued

At its May 17, 2002, meeting, the Board approved the following applications for certification:

Jeffrey L. Berrier	Roxanne H. Krotoszynski
Christina Ann Bland	Susan Lee
Charles Robert Bolliger, Jr.	Rebecca Levin
Moniqua Lashay Chappell	Elizabeth Forney Lewis
Raechal Peyton Chaney	Stephen Charles Losavio, Jr.
Katie Lynn Cihal	Kevin Ray Miller
Gregory Allen Cockerel	Wren Maureen Mitchell
Stacey E. Cohen	Patricia Lee Moore
Michael Joseph Condino	Angela Jacqueline Patterson
Thomas Clinton Eubanks	Suzanne Virginia Pearse
Susan Elaine Evins	Tuan Dinh Pham
Sherry Denise Figgs	Michael Lee Pretiger
Virgene Ava Foreman	Pasupula S. Ravindranath
Jason Ryan Gray	Venitta Jo Reeves
Chad E. Grieser	Leon Little Rives, II
Malynda Mills Grimsley	Scott Donald Schauer
Roger Alan Harbeson	Natalie Paige Scott
Mark Thomas Hobbs	Brian Gregory Simmons
Lisa K. Hollingsworth	Jamie L. St. Clair
Shari Eason Hord	D. Wayne Starnes, Jr.
James Raymond Jobe	Jeremy Hartman White
Michael Ray Johnson	Shelley Kay Whitener
Emily Elizabeth Jordan	Gina Lynette Wilson
Christina Rye Kelly	Kathy Phillips Wilson
Sandra Ko	Rong Zhang

## Reclassifications

### Reinstatements

05/18/02	Walter Ernest Lamb	#6107
05/18/02	Susan Elizabeth Youngblood	#24192

### Inactive

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

05/01/02	Karen Grob Holcombe	Bluffton, SC
05/01/02	Liqin Zhu	Qunicy, MA
05/02/02	Kerri Lyn Howard	Research Triangle Park, NC
05/06/02	James Warren Brinson	Charlotte, NC
05/06/02	Hannah Miller Woodard	Hampstead, NC
05/07/02	Iris Nicole Coxe	Columbia, SC
05/13/02	Debra Spainhour Batts	Greensboro, NC
05/13/02	Allison B. Nelson	Charlotte, NC
05/13/02	Davis McAlister	Raleigh, NC
05/13/02	J. Merle Zook	Broadway, VA
05/13/02	Robert S. Heckel, Jr.	Raleigh, NC
05/13/02	Lorelei Elaine Navarro	San Diego, CA
05/15/02	Debbie Sue Sawyer	Mandeville, LA
05/17/02	Carroll Steve Davis	Gastonia, NC
05/17/02	Trevor McTaggart Knox	Allentown, PA
05/17/02	Gloria M. Faucette	Burlington, NC
05/20/02	Lynda Daniel Moates	Winston-Salem, NC
05/20/02	Laura Foltz Waddell	Clemmons
05/20/02	Bimal Desai	Martinez, GA
05/21/02	Kay Marie Kohring-DaSilva	Durham, NC
05/21/02	Lori Young Masielle	Southbury, CT
05/23/02	John Earl McCabe, III	Norcross, GA
05/23/02	Ginger L. Osteen	Lexington, KY
05/23/02	Satina Vivian Williams	Richmond, VA
05/23/02	Karen West Chippendale	Salt Lake City, UT
05/24/02	Joan Marie Bliss	Brevard, NC
05/28/02	Olivia Jahnsen Jones	Friendswood, TX
05/28/02	Karen Pinegar Bragg	Peachtree City, GA
05/28/02	Gloria Miazza Brown	High Point, NC
05/29/02	Michelle Leigh Taylor	Chapel Hill, NC
05/30/02	Kenneth Ray Carpenter, Jr.	Research Triangle Park, NC
05/30/02	Steven John Sanders	Dayton, OH
05/30/02	Hans Trulock Beier	Concord, NC

## Revised Tax Scam Page Debuts on IRS Web Site

The Internal Revenue Service (IRS) has created an updated Criminal Investigation web page to keep taxpayers alerted to the latest tax scams and cons.

The redesigned page on Tax Fraud Alerts is available by visiting [www.irs.gov](http://www.irs.gov) and using the link, “Tax Scams/Fraud Alerts.”

“Nothing undermines confidence in the tax system more than the impression that the average honest taxpayer has to pay his or her taxes while unscrupulous taxpayers are allowed to get away with not paying,” said Charles O. Rossotti, IRS Commissioner.

The updated Tax Fraud Alerts page provides taxpayers links to such news items as recent civil and criminal actions against scam promoters and participants by the Department of Justice.

The page also links taxpayers to recent IRS news items about the agency’s enforcement efforts and warnings about common tax scams.

For example, the IRS “Dirty Dozen” news release includes information on such cons as false slavery reparations that promises African Americans a huge rebate or the scam that claims Social Security withholdings are refundable.

The IRS warns taxpayers to be aware of the tax-savings pitch that sounds too good to be true. Taxpayers should seek expert advice before they subscribe to any scheme that offers promises of instant wealth or exemption from taxes.

“The IRS wants taxpayers to be aware of these schemes, scams and cons,” said Mark Matthews, IRS Criminal Investigation chief.

“This new page will help protect taxpayers by keeping them informed. We don’t want taxpayers to get caught up in these schemes, which are costly to all Americans.”

# May 2002 Uniform CPA Exam Proctors

The Board extends its thanks to the following proctors who contributed to the successful administration of the May 2002 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Alexander & Chandler, P.A., Kernersville Robert C. Alexander, CPA (23) Mark Chandler, CPA (10)	Carol Hatchett, CPA, Raleigh (10) High Point University, High Point David S. Davis, CPA (8)	North Carolina State University, Raleigh Craig Forsythe, CPA (12) Harriette Griffin, CPA (41)
Hattie Angel, CPA, Kernersville (33) Aon Consulting, Winston-Salem William A. Grubbs, Jr., CPA (4)	Internal Revenue Service, Greenville Rosena Grott, CPA (19) Randy Lindley, CPA, Raleigh (28)	Nortel Networks, RTP Debra Bellamy, CPA (4) Jack H. Perkins, CPA, Raleigh (27)
Architektur, PA, Raleigh Gina Mason, CPA (5) Armsfield Flooring Center, Raleigh Mary Partin, CPA (22)	Marquita Loflin, CPA, Greensboro (15) Lucent Technologies, Greensboro Peggy Mock, CPA (18) David McLemore, CPA, Clinton (44)	UNC-Greensboro, Greensboro Cynthia Khanlarian, CPA (2) Gerald D. Walston, CPA, Raleigh (18)
Elizabeth Camp, CPA, Raleigh (11) Carrington, Lee, Kinlaw & Hill, L.L.P., Raleigh Greg Kinlaw, CPA (6) Seth A. Ward, CPA (1)	Jannie B. Mills, CPA, Jamestown (6) Myers & Myers, CPAs, PLLC, Lexington Tedman Myers, CPA (5) NC Dept. of ENR, Raleigh Rex A. Whaley, CPA (32)	Western Carolina University, Cullowhee John A. Beegle, CPA (56) Paul L. Zink, CPA, Winston-Salem (8)
Karen C. Caudill, CPA, Kernersville (6) David Chafin, CPA, Greensboro (5) Craven, Shelton & Gann, P.A., Greensboro Ann Craven, CPA (34)	NC Dept. of Health and Human Services, Raleigh John Midyette, CPA (20) James Panton, CPA (27) NC Dept. of Insurance, Raleigh James Riddick, CPA (7) Gwendolyn Tann, CPA (6)	
The Daniel Professional Group, Inc., Winston-Salem Cathy Ralston, CPA (18) Ronnie Nelson Davis, CPA, Greensboro (7)	NC Dept. of Revenue, Raleigh Tammy Forsythe, CPA (11) Todd McCracken, CPA (6) NC Dept. of Transportation, Raleigh Wanda Oakley, CPA (33)	
Mary Jane Dunn, CPA, Raleigh (5) Stephen D. Embler, CPA, Winston- Salem (10) Robert Edminston, CPA, North Wilkesboro (11)	NC Office of State Auditor, Greensboro Lynne Forrest, CPA (27) NC Office of State Auditor, Raleigh Minh Duc Do, CPA (5)	
General Parts, Inc., Raleigh Anthony Bridges, CPA (7) John Goodwin, CPA, Cary (5) Guilford College, Greensboro William A. Grubbs, CPA (34) Phillip D. McBrayer, CPA (29)	NC Office of State Budget & Management, Raleigh Julie Mitchel, CPA (21) NC Office of State Controller, Raleigh Roger Farmer, CPA (17) William R. Noble, CPA, Winston- Salem (7)	
Guilford County Tax Department, Greensboro Carlotta Lytton, CPA (6)		

## Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to ([alicegst@bellsouth.net](mailto:alicegst@bellsouth.net)).

CPA firms should mail or fax the change(s) to Lynn Wyatt. Changes may also be e-mailed to ([lynnwyat@bellsouth.net](mailto:lynnwyat@bellsouth.net)).

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to ([pwelliot@bellsouth.net](mailto:pwelliot@bellsouth.net)) or ([jmacombe@bellsouth.net](mailto:jmacombe@bellsouth.net)).

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)





## State Board of CPA Examiners

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Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.